



M E M O R A N D U M  
BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR

**TO:** Honorable Rebeca Sosa, Commissioner  
Board of County Commissioners

**DATE:** December 13, 2004

**FROM:** Charles Anderson, CPA  
Commission Auditor

**SUBJECT:** Summary of the  
FY 2004-05 Proposed  
Work Plan

As you requested, attached is a summary of the Proposed Work Plan for FY 2004-05.

Please feel free to call me if you have questions.

c: Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners  
Honorable Carlos Alvarez, Mayor  
George M. Burgess, County Manager  
Robert A. Ginsburg, County Attorney  
Kay Sullivan, Director, Clerk of the Board Division

**Office of the Commission Auditor**  
**Summary of FY 2004-05 Proposed Work Plan**

**Commission Auditor Duties**

- ✓ Pursuant to Ordinance 03-2, approved January 23, 2003, the Commission Auditor is required to submit a Work plan for each fiscal year to the Board of County Commissioners (Commission) for approval
- ✓ The work of the Office of the Commission Auditor (OCA) is not intended to duplicate that of the County's Internal Auditor, Inspector General or Clerk of the Circuit and County Courts
  - Audits or investigations may from time to time address issues arising from the same function or activity
  - Matters regarding fraud, abuse or illegality will be referred to the Office of the Inspector General
- ✓ The Commission Auditor is charged with conducting the following types of Audits:
  - Financial and Compliance Audits;
  - Economy and Efficiency Audits;
  - Program Results Audits;
  - Contract Audits;
  - Special Studies;
  - Follow-up Reports and Memoranda
- ✓ Commission Auditor responsibilities are to:
  - Determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the County Manager and County personnel;
  - Determine whether County programs are achieving their desired objectives;
  - Review both the administrative and executive control systems as established by the County Manager and departmental personnel; determine whether control systems are adequate and effective in accomplishing their objectives;
  - Provide information to the Commission whenever required regarding any subject relating to the affairs of the County;
  - Offer input throughout the budgetary process;
  - Review the reasonableness of all revenue estimates included in the Mayor's and Manager's proposed budgets;
  - Prepare a budget for the County if requested by the Commission;
  - Make periodic reports to the Commission regarding the following:
    - Whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the Commission;
    - On proposals that could adversely affect the County including, but not limited to, the County's credit rating;
    - On matters and recommendations concerning the effectiveness and efficiency of programs and the operation; and
    - Be empowered to take exception to improper expenditures incurred by any County department, agency or entity

**Work Plan Amendments and Requests for Assistance**

- ✓ The Work Plan may be amended by a majority vote of members present to meet circumstances and address concerns of the Commission
- ✓ The Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the Commission provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan

### **Work Plan Development and Organization**

- ✓ A number of the proposed assignments are as a direct result of concerns raised during my discussions with Commissioners and other issues that have come to my attention since my appointment
- ✓ The length and scope of the audit, review or assessment will depend on what we uncover as the assignment progresses and on the availability of OCA resources
- ✓ The Work Plan is organized along two functional divisions within the OCA – Audit and Legislative
  - The work plan for the Audit staff is structured along the six standing committees (Budget and Finance, Economic Development and Human Services, Governmental Operations and Environment, Public Safety, Recreation and Cultural Affairs and Transportation)
  - The Audit staff will also be responsible for budget-related work

### **Proposed Assignments for Audit Division**

- ✓ Budget and Finance
  - Assessment of Employee Relations Department Technology Requirements
  - Review of User Access Program Compliance
  - Review of Procurement Processes, Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures and Selection Committees
  - Audit of Purchasing Card Program
  - Review of Joint Venture Agreements for County Office Space
  - Audit of Prompt Payment Compliance with CSBE Requirements
- ✓ Economic Development and Human Services Committee
  - Review of Job Incentives Program Compliance
  - Review of Certain HIV/AIDS Community-Based Organizations Expenditures
  - Review of Boards and Councils
- ✓ Governmental Operations and Environment Committee
  - Assessment of General Services Administration (GSA) Construction Management and Renovation Services Division
  - Study of Permitting Process
- ✓ Public Safety Committee
  - Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department
  - Review of Juvenile Services Consolidation
  - Review of Juvenile Assessment Center Travel
- ✓ Recreation and Cultural Affairs Committee
  - Audit of Park and Recreation Department Internal Control Procedures for Cash
  - Feasibility Study of Hosting Events at Park Facilities
- ✓ Transportation Committee
  - Review of People's Transportation Plan (PTP) Surtax Revenue

### **Budget**

1. Review all departmental budgets; attend departmental budget hearings and as necessary, meet with departments to obtain additional information; meet with the County Manager's Office, Office of Strategic Business Management and departmental staff on an ongoing basis during the budget development process to address budget-related issues and offer input.
2. Provide information to the Commission whenever requested regarding any subject relating to the affairs of the County.
3. Assist the Commission in compiling its FY 2005-06 budget priorities.
4. Review the recommendations in the Mayor's FY 2005-06 Budget Message and provide a report to the Commission.
5. Review and analyze the recommendations in the Manager's FY 2005-06 Proposed Budget and make recommendations regarding adjustments, including but not limited to, revenues, expenditures and organizational changes.
6. Provide the Commission with a report on recommended adjustments and the status on the implementation of FY 2004-05 recommendations; meet with each Commissioner to discuss report; and conduct follow-up as requested by the Commission.
7. Provide the Commission with periodic reports on whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the Board of County Commissioners.
8. Review Commission Agenda items to ensure that the Commission has complete information on items, which may have a fiscal impact on the County's budget.
9. Provide the Commission with information on proposals, which may adversely affect the County.
10. Provide assistance to the Audit and Legislative Staffs as needed.
11. Prepare a budget for the County if requested by the Commission.
12. Monitor the County's budget, as necessary and take exception to improper specific expenditures incurred by any County department, agency or entity.
13. Perform special budgetary, financial and taxation analysis and provide policy assistance to the Commission as required.

### **Legislative**

1. Determine the extent to which the County Manager and County personnel are faithfully, efficiently and effectively implementing legislative policies of the Commission.
2. Provide legislative research and analytical analyses to support regular Commission, Committee, and Sub-committee meetings, as well as workshops or special meetings of the Commission, to include:
3. Review each agenda to verify the accuracy, reasonableness, and completeness of the information presented, as well as to evaluate the merits and impacts of the proposed transactions and/or legislation;
4. Determine the extent to which proposed legislation is consistent with current policy and the proposed legislation's implications relative to future policy.
5. Review and analyze proposed policy recommendations put forth by the Commission and the County Manager.
6. Conduct research and provide reports upon the request of the Commission or a Commissioner.
7. Transmit relevant and timely information to the Commission on appropriate topics of legislative interest, such as State and Federal regulations that affect Miami-Dade County and policies in other jurisdictions.
8. Monitor and track legislation from origination [e.g. ensure that the item is on the appropriate agenda(s)] to implementation [e.g. ensure that the item is actually executed by the County Manager].

**Report on Work Plan Progress**

- ✓ The Commission Auditor is required to submit an annual report to the Commission within 60 days following the close of the fiscal year on the following:
  - Major findings
  - Corrective actions taken by the County Manager
  - Significant findings which have not been fully addressed by the County Manager
- ✓ A quarterly progress report will also be provided to the Commission

